IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY SIXTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 7954 of 1994

Between:

M/s. Deys Medical Stores Manufacturing Ltd., Rep. P.Vasudevarao.
R.P.Road, Secunderabad.

..... PETITIONER

AND

1 The Commercial Tax Officer, R.P.Road, Secunderabad.
2 The Additional Commissioner (CT), & Joint Commissioner

(Legal),Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an order or writ or direction particularly one in the nature of Writ of Mandamus declaring that Sub-section (4) of Section 15 of the APGST Act as violative of Articles 14 of the Constitution of India and stay the balance 50% of the disputed penalty amounting to Rs. 66,930/- arising in pursuance of the proceedings of the second respondent passed in CCT's Ref.No.L.III(1) 293/94, dated 09/03/1994.

Counsel for the Petitioner:MR.SKRISHNA MURTHY

Counsel for the Respondents: GP FOR COMMERCIAL TAXES

The Court made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

This writ petition has been filed seeking stay of recovery of tax, pending appeal before the appellate authority. This Court entertained the writ petition on 26-04-1994 and granted stay subject to deposit of one-fourth of the disputed amount. Since the appeal was pending in the year 1994, and nobody appears for the petitioner and the order had been passed, which was, as a matter of fact, in the nature of a final order, therefore, no further orders are necessary in this writ petition, which is accordingly dismissed. No order as to costs.

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(Bilal Nazki, J)

26th August, 2004.

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(P.S.Narayana,J)

vrn

To

1 The Commercial Tax Officer, R.P.Road, Secunderabad.
2 The Additional Commissioner (CT), & Joint Commissioner

(Legal),Hyderabad.

3 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

4 Two C.D copies